



**Church Public School**  
**2927 Crochard Road**  
**Bad Ann, MI 48413**  
**(989) 269-7772**  
**church@wcl.net**

BUDGET FOR CHURCH PUBLIC SCHOOL DISTRICT  
 JULY 01, 2007 - JUNE 30, 2008  
 SUMMARY INFORMATION

Total Revenues  
 Total Expenditures  
 Excess Revenues over (Expenditures)  
 Prior Year Fund Balance  
 Fund Balance Ending

	2005-2006 Audited Final	2006-2007 Original Budget	2006-2007 Revised Budget	2007-2008 Preliminary Budget
Total Revenues	\$ 247,233.93	\$ 239,166.00	\$ 230,427.00	\$ 234,722.00
Total Expenditures	\$ 180,136.13	\$ 239,089.00	\$ 201,259.00	\$ 215,815.00
Excess Revenues over (Expenditures)	\$ 67,097.80	\$ 77.00	\$ 29,168.00	\$ 18,907.00
Prior Year Fund Balance	\$ 219,095.73	\$ 286,193.53	\$ 286,193.53	\$ 315,361.53
Fund Balance Ending	<b>\$ 286,193.53</b>	<b>\$ 286,270.53</b>	<b>\$ 315,361.53</b>	<b>\$ 334,268.53</b>



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BUDGET FOR CHURCH PUBLIC SCHOOL DISTRICT  
 JULY 01, 2007 - JUNE 30, 2008  
 DETAILED EXPENDITURE INFORMATION

EXPENDITURES

**INSTRUCTION**

	2005-2006 Audited Final	2006-2007 Original Budget	2006-2007 Revised Budget	2007-2008 Preliminary Budget
Wages	\$ 48,248.48	\$ 48,460.00	\$ 49,761.00	\$ 51,500.00
Substitute Wages	\$ 210.00	\$ 700.00	\$ 700.00	\$ 700.00
Aide Wages	\$ 28,717.73	\$ 48,600.00	\$ 23,000.00	\$ 28,800.00
Tuition Reimbursement	\$ -	\$ -	\$ -	\$ -
Employee Insurance Benefits	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
FICA	\$ 6,296.48	\$ 7,479.00	\$ 6,500.00	\$ 6,500.00
Retirement (MPERS)	\$ 13,217.05	\$ 17,343.00	\$ 14,500.00	\$ 14,500.00
Workers Comp	\$ 204.00	\$ 800.00	\$ 800.00	\$ 1,000.00
Unemployment	\$ 373.64	\$ -	\$ -	\$ -
Text/Library Books	\$ 8,180.99	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00
Contracted Services/Instruction	\$ 3,558.81	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Telephone	\$ 878.29	\$ -	\$ 1,600.00	\$ 1,600.00
Teaching Supplies	\$ 9,827.33	\$ 9,500.00	\$ 9,500.00	\$ 9,500.00
Gifted & Talented	\$ -	\$ -	\$ -	\$ -
Fieldtrip/Recreation/Miscellaneous	\$ -	\$ 1,500.00	\$ -	\$ -
Middle School Math	\$ -	\$ -	\$ 313.00	\$ 350.00
Instructional Capital Outlay	\$ -	\$ -	\$ -	\$ -
<b>TOTAL INSTRUCTION</b>	<b>\$ 121,212.80</b>	<b>\$ 147,382.00</b>	<b>\$ 119,674.00</b>	<b>\$ 127,450.00</b>

**TITLE I**

Contracted Instruction	\$ -	\$ -	\$ -	\$ -
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**TOTAL TITLE I**

	\$ -	\$ -	\$ -	\$ -
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**AT RISK**

At Risk Wages	\$ 3,703.42	\$ 2,952.00	\$ 5,902.00	\$ 6,000.00
FICA	\$ -	\$ 227.00	\$ 428.00	\$ 450.00
Retirement (MPERS)	\$ -	\$ 524.00	\$ 973.00	\$ 1,000.00
Workers Comp/Unemployment	\$ -	\$ -	\$ -	\$ -
<b>TOTAL AT RISK</b>	<b>\$ 3,703.42</b>	<b>\$ 3,703.00</b>	<b>\$ 7,303.00</b>	<b>\$ 7,450.00</b>

**SPECIAL EDUCATION INSTRUCTION/CONSULTANT**

Wages	\$ 5,120.58	\$ 5,297.00	\$ 9,657.00	\$ 10,000.00
FICA	\$ 391.74	\$ 405.00	\$ 938.00	\$ 1,000.00
Retirement (MPERS)	\$ 828.00	\$ 940.00	\$ 2,157.00	\$ 2,500.00
Workers Comp/Unemployment	\$ -	\$ 350.00	\$ 350.00	\$ 500.00
Employee Insurance Benefits	\$ -	\$ 429.00	\$ 429.00	\$ 429.00
Workshop, PD & Travel	\$ -	\$ 257.00	\$ 257.00	\$ 257.00
Supplies	\$ 812.64	\$ 129.00	\$ 129.00	\$ 129.00
Capital Outlay/Office Setup	\$ -	\$ -	\$ -	\$ -
Transfer to Other Districts	\$ -	\$ -	\$ -	\$ -
<b>TOTAL SP ED INSTRUC/CONSULT</b>	<b>\$ 7,152.96</b>	<b>\$ 7,807.00</b>	<b>\$ 13,917.00</b>	<b>\$ 14,815.00</b>

**IMPROVEMENT OF INSTRUCTION**

REAP Grant/Contracted Services	\$ 17,569.87	\$ 17,655.00	\$ 16,983.00	\$ 17,500.00
REAP Grant/Supplies	\$ -	\$ -	\$ 750.00	\$ 800.00

REAP Grant/ Capital Outlay	\$ -	\$ -	\$ -	\$ -
Title V Expenses	\$ 126.00	\$ 126.00	\$ 91.00	\$ 100.00
IDEA Technology Grant-Capital Outlay	\$ -	\$ -	\$ -	\$ -
Title II D Technology Grant	\$ 82.00	\$ 82.00	\$ 44.00	\$ 50.00
Title II D Technology Grant Carryover	\$ -	\$ -	\$ -	\$ -
Title II A Professional Development	\$ 1,883.99	\$ 1,884.00	\$ 1,931.00	\$ 2,000.00
<b>TOTAL IMPROVEMENT OF INSTRUCTION</b>	<b>\$ 19,661.86</b>	<b>\$ 19,747.00</b>	<b>\$ 19,799.00</b>	<b>\$ 20,450.00</b>
<b>SUPPORT SERVICES/ADMINISTRATION</b>				
Board of Education Salaries	\$ 2,550.00	\$ 2,550.00	\$ 2,550.00	\$ 2,550.00
Election Workers Salaries	\$ 620.82	\$ -	\$ 700.00	\$ 700.00
Contracted Services/Dues	\$ 3,340.43	\$ 6,700.00	\$ 5,000.00	\$ 5,000.00
Board Supplies	\$ 469.38	\$ 1,500.00	\$ 550.00	\$ 600.00
Board Dues & Fees	\$ 157.92	\$ -	\$ -	\$ -
<b>TOTAL SUPPORT SERVICES ADMINISTRATION</b>	<b>\$ 7,138.55</b>	<b>\$ 10,750.00</b>	<b>\$ 8,800.00</b>	<b>\$ 8,850.00</b>
<b>OTHER BUSINESS SERVICES</b>				
Liability Insurance (E&O) & Bond	\$ 946.00	\$ 1,300.00	\$ 1,300.00	\$ 1,500.00
<b>TOTAL OTHER BUSINESS SERVICES</b>	<b>\$ 946.00</b>	<b>\$ 1,300.00</b>	<b>\$ 1,300.00</b>	<b>\$ 1,500.00</b>
<b>OPERATION &amp; MAINTENANCE OF PLANT</b>				
Custodial Salaries	\$ 2,995.00	\$ 4,500.00	\$ 3,500.00	\$ 3,500.00
Heating Fuel	\$ 2,680.00	\$ 7,500.00	\$ 3,400.00	\$ 4,000.00
Utilities (Elec & Water)	\$ 1,751.13	\$ 4,500.00	\$ 1,750.00	\$ 2,000.00
Custodial Supplies	\$ 1,366.45	\$ 1,200.00	\$ 750.00	\$ 1,000.00
Property & Casualty Insurance	\$ 1,937.00	\$ 3,000.00	\$ 1,866.00	\$ 2,000.00
Contracted Plant Maintenance	\$ 3,747.33	\$ 14,500.00	\$ 3,000.00	\$ 3,500.00
Equipment	\$ 1,738.42	\$ 2,000.00	\$ -	\$ 2,000.00
Capital Outlay/Homeland Security Grant	\$ -	\$ -	\$ -	\$ -
Misc Expenses	\$ -	\$ -	\$ -	\$ -
Private Vehicle	\$ 577.50	\$ 500.00	\$ 500.00	\$ 600.00
Public Transportation	\$ 799.50	\$ 1,000.00	\$ 2,000.00	\$ 2,000.00
<b>TOTAL OPERATION &amp; MAINTENANCE OF PLANT</b>	<b>\$ 17,592.33</b>	<b>\$ 38,700.00</b>	<b>\$ 16,766.00</b>	<b>\$ 20,600.00</b>
<b>FOOD SERVICES</b>				
Food Services/Food/Milk	\$ 1,136.21	\$ 1,200.00	\$ 2,200.00	\$ 2,200.00
<b>TOTAL FOOD SERVICES</b>	<b>\$ 1,136.21</b>	<b>\$ 1,200.00</b>	<b>\$ 2,200.00</b>	<b>\$ 2,200.00</b>
<b>CAPITAL OUTLAY</b>				
Land & Building	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
Equipment	\$ -	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Homeland Grant Expenditures	\$ 1,592.00	\$ -	\$ -	\$ -
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 1,592.00</b>	<b>\$ 4,500.00</b>	<b>\$ 4,500.00</b>	<b>\$ 4,500.00</b>
<b>OUTGOING TRANSFERS</b>				
Other Funds/Capital Pro/Debt Retirement	\$ -	\$ 4,000.00	\$ 7,000.00	\$ 8,000.00
<b>TOTAL OUTGOING TRANSFERS</b>	<b>\$ -</b>	<b>\$ 4,000.00</b>	<b>\$ 7,000.00</b>	<b>\$ 8,000.00</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>\$ 180,136.13</b>	<b>\$ 239,089.00</b>	<b>\$ 201,259.00</b>	<b>\$ 215,815.00</b>



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BUDGET FOR CHURCH PUBLIC SCHOOL DISTRICT  
 JULY 01, 2007 - JUNE 30, 2008  
 DETAILED REVENUE INFORMATION

		2005-2006	2006-2007	2006-2007	2007-2008
Account Number		Audited Final	Original Budget	Revised Budget	Preliminary Budget
<b>REVENUES</b>					
<b>LOCAL REVENUES</b>					
	Property Taxes	\$ 14,974.63	\$ -	\$ -	\$ -
	Interest Income	\$ 3,189.94	\$ 1,500.00	\$ 3,500.00	\$ 3,500.00
	Miscellaneous	\$ 739.65	\$ 700.00	\$ 700.00	\$ 700.00
	Special Education	\$ 4,648.82	\$ 4,400.00	\$ 8,760.00	\$ 10,000.00
	<b>TOTAL LOCAL REVENUES</b>	<b>\$ 23,553.04</b>	<b>\$ 6,600.00</b>	<b>\$ 12,960.00</b>	<b>\$ 14,200.00</b>
<b>STATE REVENUES</b>					
	State Aid	\$ 194,870.66	\$ 206,844.00	\$ 187,780.00	\$ 190,000.00
	Section 31a - At Risk	\$ 4,893.56	\$ 3,703.00	\$ 7,303.00	\$ 7,450.00
	Gifted & Talented	\$ -	\$ -	\$ -	\$ -
	Special Education-Headlee	\$ 2,360.67	\$ 2,222.00	\$ 2,222.00	\$ 2,222.00
	Middle School Math	\$ -	\$ -	\$ 313.00	\$ 350.00
	<b>TOTAL STATE REVENUES</b>	<b>\$ 202,124.89</b>	<b>\$ 212,769.00</b>	<b>\$ 197,618.00</b>	<b>\$ 200,022.00</b>
<b>FEDERAL REVENUES</b>					
	Title V	\$ 445.00	\$ 126.00	\$ 91.00	\$ 100.00
	Milk Grant	\$ 24.00	\$ 50.00	\$ 50.00	\$ 50.00
	Title II D Technology/Carry Over	\$ -	\$ -	\$ -	\$ -
	Title II D Technology	\$ 2,098.00	\$ 82.00	\$ 44.00	\$ 50.00
	Idea Technology Grant	\$ -	\$ -	\$ -	\$ -
	REAP Grant	\$ 17,655.00	\$ 17,655.00	\$ 17,733.00	\$ 18,300.00
	Title II A Professional Development	\$ 1,884.00	\$ 1,884.00	\$ 1,931.00	\$ 2,000.00
	Homeland Security Grant	\$ 1,334.00	\$ -	\$ -	\$ -
	<b>TOTAL FEDERAL REVENUES</b>	<b>\$ 21,556.00</b>	<b>\$ 19,797.00</b>	<b>\$ 19,849.00</b>	<b>\$ 20,500.00</b>
<b>INCOMING TRANSFERS</b>					
	Other Districts/Other Funds	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL INCOMING TRANSFERS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>GRAND TOTAL OF ALL REVENUE AND TRANSFERS</b>		<b>\$ 247,233.93</b>	<b>\$ 239,166.00</b>	<b>\$ 230,427.00</b>	<b>\$ 234,722.00</b>
<b>FUND EQUITY</b>					
	Excess of Revenues Over/(Under) Expenditures	\$ 67,097.80	\$ 77.00	\$ 29,168.00	\$ 18,907.00
	Fund Balance, Beginning of Year	\$ 219,095.73	\$ 257,136.00	\$ 286,193.53	\$ 315,361.53
	Fund Balance, Audit Adjustment	\$ -	\$ -	\$ -	\$ -
	Fund Balance, End of Year	<b>\$ 286,193.53</b>	<b>\$ 257,213.00</b>	<b>\$ 315,361.53</b>	<b>\$ 334,268.53</b>

2006 - 2007 ASSUMPTIONS USED:

K-8 STUDENT COUNT FOR FALL 07 = 26

K-8 STUDENT COUNT FOR WINTER 07 = 26

BLENDED COUNT FOR FOUNDATION PAYMENTS 25% WINTER 2007 & 75% FALL 2007

NON-HOMESTEAD TAXABLE VALUE = 1,035355

MILLS = 0.00